## EMPLOYER STATUS DETERMINATION Perry County Port Authority d/b/a Hoosier Southern Railroad

This is the determination of the Railroad Retirement Board concerning the status of Perry County Port Authority d/b/a Hoosier Southern Railroad (HSR) as an employer under the Railroad Retirement Act (45 U.S.C. § 231 et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351 et seq.) (RUIA).

Information regarding HSR was provided by Mr. Gerald Thomas, secretary/treasurer of Perry County Port Authority, and Mr. M.C. McManus, a transportation consultant. According to Mr. McManus, HSR began operations and first hired employees on January 16, 1995. According to Mr. Thomas, Alvin Evans is the chief executive officer of HSR.

In Interstate Commerce Commission (ICC) Finance Docket 32614, HSR filed a verified notice to operate a 19.8 mile rail line between milepost 0.0, at Cannelton, and milepost 19.8 near Santa Claus, in Spencer and Perry Counties, Indiana. In addition, Indiana Hi-Rail Corporation (IHRC) will grant HSR incidental trackage rights over the 2.2 mile connecting line segment, leased by IHRC from Norfolk Southern Railway Company (NS) (B.A. No. 1525), between milepost 19.8 and milepost 22.0, at Lincoln City, Indiana for the sole purpose of interchanging with NS.

The evidence of record establishes that HSR is a carrier operating in interstate commerce. Accordingly, it is determined that the Perry County Port Authority d/b/a Hoosier Southern Railroad is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231a(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act effective January 16, 1995, the date as of which it first commenced operations.

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C. 722-95

TO : The Board

**FROM** : Catherine C. Cook

General Counsel

**SUBJECT:** Coverage Determination

Perry County Port Authority d/b/a

Hoosier Southern Railroad

Attached is a proposed coverage ruling for Board approval.

Attachment